

Exhibit “F”

WALKER LOSS ANALYSIS

AssetClass	Symbol	Description	TradeDate	TradeTime	Quantity	TradePrice	Multiplier	TradeMoney	IBCommis:	Net Loss
OPT	ARUHH	ARTC AUG08 40 C	20080707	111159	10	1.86	100	1,860.00	-7	
OPT	ARUHH	ARTC AUG08 40 C	20080707	114819	20	1.84	100	3,680.00	-14	
OPT	ARUHH	ARTC AUG08 40 C	20080722	101832	-30	0.05	100	-150	-15	5,411.00
OPT	ARUTH	ARTC AUG08 40 P	20080707	111159	-10	5.83	100	-5,830.00	-7	
OPT	ARUTH	ARTC AUG08 40 P	20080707	114819	-20	5.92	100	-11,840.00	-14	
OPT	ARUTH	ARTC AUG08 40 P	20080722	151520	30	18.06	100	54,180.00	-21	36,510.00
OPT	ARUHD	ARTC AUG08 20 C	20080717	141726	-2	19.6	100	-3,920.00	-1.4	
OPT	ARUHD	ARTC AUG08 20 C	20080717	141726	-5	19.6	100	-9,800.00	-3.5	
OPT	ARUHD	ARTC AUG08 20 C	20080717	141726	-1	19.6	100	-1,960.00	-0.7	
OPT	ARUHD	ARTC AUG08 20 C	20080717	141730	-2	19.59	100	-3,918.00	-1.4	
OPT	ARUHD	ARTC AUG08 20 C	20080717	141826	-5	19.6	100	-9,800.00	-3.5	
OPT	ARUHD	ARTC AUG08 20 C	20080717	141826	-2	19.6	100	-3,920.00	-1.4	
OPT	ARUHD	ARTC AUG08 20 C	20080717	162000	5	0	100	0	0	
STK	ARTC	ARTHROCARE CORP	20080717	162000	500	20	1	10,000.00	0	
OPT	ARUHD	ARTC AUG08 20 C	20080722	145652	12	3.62	100	4,344.00	-8.4	-18,974.00
OPT	ARUHG	ARTC AUG08 35 C	20080717	144932	-7	6	100	-4,200.00	-4.9	
OPT	ARUHG	ARTC AUG08 35 C	20080717	145814	-6	6	100	-3,600.00	-4.2	
OPT	ARUHG	ARTC AUG08 35 C	20080721	105635	6	0.35	100	210	-4.2	
OPT	ARUHG	ARTC AUG08 35 C	20080721	110752	1	0.35	100	35	-1	
OPT	ARUHG	ARTC AUG08 35 C	20080721	110920	1	0.35	100	35	-0.4	

OPT	ARUHG	ARTC AUG08 35 C	20080721	111048	1	0.35	100	35	-0.7
OPT	ARUHG	ARTC AUG08 35 C	20080721	111204	1	0.35	100	35	-0.7
OPT	ARUHG	ARTC AUG08 35 C	20080721	111318	2	0.35	100	70	-1.4
OPT	ARUHG	ARTC AUG08 35 C	20080725	141954	1	0.1	100	10	-1
									-7,370.00
OPT	ARUHF	ARTC AUG08 30 C	20080718	123952	-5	10.2	100	-5,100.00	-3.5
OPT	ARUHF	ARTC AUG08 30 C	20080721	120037	5	1.15	100	575	-3.5
									-4,525.00
STK	ARTC	ARTHROCARE CORP	20080707	111159	-1,000	36.48	1	-36,480.00	-5
STK	ARTC	ARTHROCARE CORP	20080707	114819	-2,000	36.38	1	-72,760.00	-10
STK	ARTC	ARTHROCARE CORP	20080717	142514	100	39.64	1	3,964.00	-1
STK	ARTC	ARTHROCARE CORP	20080717	142515	300	39.64	1	11,892.00	-1
STK	ARTC	ARTHROCARE CORP	20080717	142515	600	39.64	1	23,784.00	-3
STK	ARTC	ARTHROCARE CORP	20080717	143545	200	39.6	1	7,920.00	-1
STK	ARTC	ARTHROCARE CORP	20080717	143545	100	39.6	1	3,960.00	-0.5
STK	ARTC	ARTHROCARE CORP	20080717	141910	100	39.53	1	3,953.00	-1
STK	ARTC	ARTHROCARE CORP	20080717	142515	300	39.53	1	11,859.00	-1
STK	ARTC	ARTHROCARE CORP	20080717	143803	200	39.53	1	7,906.00	-1
STK	ARTC	ARTHROCARE CORP	20080717	143803	400	39.53	1	15,812.00	-2
STK	ARTC	ARTHROCARE CORP	20080717	144946	400	39.54	1	15,816.00	-2
STK	ARTC	ARTHROCARE CORP	20080717	144958	300	39.54	1	11,862.00	-1.5
									9,488.00
STK	ARTC	ARTHROCARE CORP	20080718	124028	300	39.82	1	11,946.00	-1.5
STK	ARTC	ARTHROCARE CORP	20080718	124157	100	39.79	1	3,979.00	-1
STK	ARTC	ARTHROCARE CORP	20080718	124158	100	39.79	1	3,979.00	0
STK	ARTC	ARTHROCARE CORP	20080724	164926	-100	25.0982	1	-2,509.82	-1
STK	ARTC	ARTHROCARE CORP	20080725	93001	-100	25.0982	1	-2,509.82	-1
STK	ARTC	ARTHROCARE CORP	20080911	162000	-300	25.0982	1	-7,529.46	0
									7,354.90

Average Price of \$25.0982

During period July 25 - Sept 22

Used to Compute Loss on

500 Retained Shares Since

Average is higher than
actual sales prices.TOTAL
NET LOSS

27,894.90